IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 14TH SEPTEMBER 2007 / 23RD BHADRA 1929

WP(C).No. 27385 of 2007(I)

PETITIONER:

SUNITHA KURIAN THOMAS,
PROPRIETORIX,M/S.PURE PACKAGED DRINKING WATER,
VALLUR ROAD, POONITHURA, ERNAKULAM DISTRICT.

BY ADV. SRI.V.P.SUKUMAR
SRI.KURYAN THOMAS

RESPONDENTS:
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1. THE SALES TAX OFFICER, IST CIRCLE,
THRIPPUNITHURA.

2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES,ERNAKULAM.

3. THE INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES,ERNAKULAM.

BY G.P. SRI.SREEKRISHNA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.27385 of 2007

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Dated this the 14th day of September, 2007.

JUDGMENT

The grievance of the petitioner is that the security bond furnished in Form No.39 is rejected by the Assessing Officer as invalid security. Government Pleader rightly pointed out that petitioner produced only a photocopy of the title deed. Since equitable mortgage can be created only by deposit of title deed, the officer is perfectly justified in demanding petitioner to produce the original title deed. In the circumstances, the W.P. is disposed of directing the first respondent to verify the original title deed if produced by the petitioner within a week from now and return it after taking an undertaking from the petitioner that the property will not be mortgaged or sold or otherwise encumbered until settlement of tax liability. The bond along with the undertaking will be treated as sufficient security by the officer.

C.N.RAMACHANDRAN NAIR
Judge

pms